

JOSEPHINE WANG
General Counsel
KEVIN H. BELL
Senior Associate General Counsel
For Dispute Resolution
NATHANAEL S. KELLEY
Assistant General Counsel
SECURITIES INVESTOR
PROTECTION CORPORATION
1667 K St., N.W., Suite 1000
Washington, D.C. 20006
Telephone: (202) 371-8300
E-mail: jwang@sipc.org
kbell@sipc.org
nkelley@sipc.org

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA Liquidation

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

CERTIFICATE OF SERVICE

I, Nathanael Kelley, hereby certify that on July 14, 2017, I caused the Memorandum of the Securities Investor Protection Corporation in Support of Trustee's Motion to Affirm His

Determinations Denying Claims of Claimants Holding Interests in The Brighton Company and The Popham Company, to be served, by electronic mail, upon Counsel at the e-mail addresses listed on the service list attached as Exhibit A.

I further certify that on July 14, 2017, I caused to be mailed a true and correct copy of the Memorandum by prepaid United States First Class Mail to the non-CM/ECF participant addresses listed on the service list attached as Exhibit B.

I further certify that on July 14, 2017, I caused to be mailed a true and correct copy of the Memorandum by prepaid United States First Class Mail to the parties listed on the service list attached as Exhibit B.

I further certify that on July 14, 2017, an electronic copy of the Memorandum was uploaded to the Court's electronic filing system.

s/Nathanael S. Kelley
NATHANAEL S. KELLEY

Exhibit A

Government Parties

Counsel to the JPL
Eric L. Lewis
Email: Eric.Lewis@baachrobinson.com

Internal Revenue Service
Centralized Insolvency Operation
Philadelphia, PA 19101-7346

Internal Revenue Service
District Director
New York, NY 10008

Securities and Exchange Commission
Alexander Mircea Vasilescu
Email: vasilescua@sec.gov

Securities and Exchange Commission
Preethi Krishnamurthy
Email: krishnamurthyp@sec.gov

Securities and Exchange Commission
Terri Swanson
Email: swansont@sec.gov

Securities Investor Protection Corporation Nate Kelley
Email: nkelley@sipc.org

Securities Investor Protection Corporation
Josephine Wang
Email: jwang@sipc.org

Securities Investor Protection Corporation
Kevin Bell
Email: kbell@sipc.org

U.S. Department of Justice, Tax Division
Washington, DC 20044

BLMIS Customers

Alan G. Cosner
Email: alan@cosnerlaw.com

Alder Family Foundation
Email: lovormon@aol.com

Amy Cappellazzo
Email: joannerosen@gmail.com

Andy Huang
Email: andy.huang@ipcg.com.sg

Aruna Muchhal
Email: muchhal@netvigator.com

Au Yuet Shan
Email: eau203@gmail.com

Bernard W. Braverman
Email: berniebraverman@gmail.com

Birgit Peters
Email: birgit.peters2010@yahoo.com

Capital Bank
Email: berthold.troiss@capitalbank.at

Carole Coyle
Email: bionicroll@aol.com

Charles Nicholas Doyle
Email: linchasd@netvigator.com

Cheung Lo Lai Wah Nelly
Email: freedomlo@yahoo.com.hk

Chi-Hua Liao
Jhubei City, Hsinchu County,
Taiwan

Chris P. Tsukoa
Tampa, FL 33613

Crisbo S.A.
Email: arroyo@rya.es; arroyoignacio@hotmail.com

David B. Epstein (IRA Bene)
Email: david1943@comcast.net

David Drucker
Email: daved628@aol.com

Donald P. Weber
Email: mdweb27@me.com

Donald Schupak
Email: dschupak@schupakgroup.com

Ethel L. Chambers
Stuart, FL 34997

Fifty-Ninth Street Investors LLC
Email: truggiero@resnicknyc.com

FJ Associates, S.A.
Email: pabst@mantomgmt.com

Fondo General De Inversion Centro America-No, S.A.
Email: pabst@mantomgmt.com

Frederick Cohen and Jan Cohen JT WROS
Email: fcohen@duanemorris.com

Gloria Sandler
Email: mauricesandler@sbcglobal.net

Goore Partnership
Email: hyassky@aol.com

Harriet Rubin
Las Vegas, NV 89117

Harvey Krauss
New York, NY 10022

Heng-Chang Liang
Email: ts.yang@msa.hinet.net

Hilda Drucker
Flushing, NY 11354-5622

Howard Stern
Email: hstern@wzssa.com

Ilse Della-Rowere
Vienna, 1210
Austria

J. Todd Figi Revocable Trust
Email: jakefigi2@aol.com

J.W. Nijkamp
Email: jwnijkamp@kpnmail.nl

Jane Delaire
Email: j.delaire@yahoo.com

Jeanette Margaret Scott Steer
Email: bobjen8@bigpond.com

Jean-Marie Jacques
Email: jacques123@wanadoo.es

Joanne Rosen
Email: joannerosen@gmail.com

John B. Malone
Email: doctor1000@earthlink.net

John H. Petito
Lumberville, PA 18933

John Stirling Gale
Email: galejs@gmail.com

Jose Haidenblit
Email: chore55@yahoo.com

Joseph J. Nicholson
Email: jn-pro-se@pobox.com

Kamal Kishore Muchhal
Email: muchhal@netvigator.com

Kenneth Springer
Wellington, FL 33414

KHI Overseas Ltd
Email: ew@khiholdings.com

KR Erwin Hawle
4865 Nussdorf,
Austria

Krates, S.A.
Email: pabst@mantomgmt.com

Kwok Yiu Leung
Email: yiuleung@yahoo.com.hk
and
Email: yiuleunghk@gmail.com

Lam Shuk Foon Margaret
Email: srohdie@bellsouth.net

Lee Garrity
Valparaiso, IN 46383

Lee Mei-Ying
Email: icbcmylee@yahoo.com.tw

Li Fung Ming Krizia
Email: krizia_ligale@yahoo.com.hk

Linda Doyle
Email: linchasd@netvigator.com

Lindel Coppel
Email: lindencoppel@gmail.com

Marcia Roses Schachter
Email: marciroses@aol.com

Mark A. Soslow, CPA on behalf of
Trust u/w/o Daniel Sargent c/o Elaine Sargent
Email: msoslow@untracht.com

Marshall W. Krause, Esq.
Email: mrkruze@comcast.net

Martha Alice Gilluly
Email: marny@corsair2.com

Martin Wimick
Email: mwinick@hotmail.com

Matthew F. Carroll
Email: mattfcarroll@msn.com

Maurice Sandler
Email: mauricesandler@sbcglobal.net

MLSMK Investments Co
Email: stanleymkatz@mac.com

Nancy Dver Cohen
Email: ndver@comcast.net

Ng Shok Len
Taikoo Shing,,
Hong Kong

Ng Shok Mui Susanna
Taikoo Shing,,
Hong Kong

Nicholas Kardasis
Email: gdnite@earthlink.net

Panagiotis Moutzouris
Voula GR-16673,
Greece

Partricia M. Hynes
Email: rreardon@stblaw.com

Paul Maddocks
Email: maddockspaul@gmail.com

Peerstate Equity Fund L.P.
c/o Lou Prochilo
Northport, NY 11768

Peerstate Equity Fund, L.P.
Email: rng67@comcast.net

PFC Nominees Limited
Email: info@pfcintl.com

Phyllis Pressman
Email: peplady5@gmail.com

Ralph Schiller
Email: optics58@gmail.com

Rausch Rudolf
Email: rudolf.rausch@gmail.com

Remy Investments Corp
London W1G 9QD,
England, United Kingdom

Richard G. Corey
Charleston, WV 25302

Richard Hoefer
Email: richard.hoefer@utanet.at

Richard Jeffrey Clive Hartley
Email: rjch@netvigator.com

Robert Douglas Steer
Email: bobjen8@bigpond.com

Robins Family Limited Partnership
Email: charles.robins@weil.com

Roy L. Reardon JTWROS
Email: rreardon@stblaw.com

S. James Chambers
Stuart, FL 34997

Samuel Frederick Rohdie
Email: srohdie@bellsouth.net

Shao-Po Wang
New Taipei City 236,,
Taiwan

Simcha Gutgold
Email: simcha.gutgold@gmail.com

Siu Yuen Veronica Nh
Email: yiuleung@yahoo.com.hk
and
Email: yiuleunghk@gmail.com

Stephen Hill
Email: leyla.hill@hos.com

Stuart Nierenberg, Trustee for Ltd Editions Media Inc. Defined Benefit Plan Trust dtd 2/9/99
Email: stuart@silverboxsw.com

Sunyei Ltd. Jaques Lamac
Email: jaqueslamac@gmail.com

The Gottesman Fund
Email: dgottesman@firstmanhattan.com

Timothy Robert Balbirnie
Email: tim.balbirnie@gmail.com

Wim C. Helsdingen
Email: wc.helsdingen@casema.nl

Kelly A. Librera
Seth C. Farber
Winston & Strawn LLP
Email: klibrera@winston.com
Email: sfarber@winston.com
Attorney For: Diana P. Victor

Notices of Appearance

Alan Berlin, Esq.
Bernard V. Kleinman, Esq.
Aitken Berlin LLP
Email: adberlin@aitkenberlin.com
Email: bvkleinman@aitkenberlin.com
Attorney For: Susan Saltz Charitable Lead Annuity Trust Susan Saltz Descendants Trust

Alan E. Marder
Meyer, Suozzi, English & Klein, P.C.
Email: amarder@msek.com
Attorney For: Counsel for Judie B. Lifton and the Judie Lifton 1996

Alan Nisselson
Howard L. Simon, Esq.
Windels Marx Lane & Mittendorf, LLP
Email: anisselson@windelsmarx.com
Email: hsimon@windelsmarx.com
Attorney For: Alan Nisselson, Interim Chapter 7 Trustee of Bernard L. Madoff

Alexander M. Feldman
Jeff E. Butler
Clifford Chance U.S. LLP
Email: Alexander.Feldman@CliffordChance.com
Email: Jeff.Butler@CliffordChance.com
Attorney For: Cardinal Management, Inc., Dakota Global Investments, Ltd.

Amy J. Swedberg
Maslon Edelman Borman & Brand LLP,
Email: amy.swedberg@maslon.com
Attorney For: Amy J. Swedberg

Amy Walker Wagner
Carolyn B. Rendell
David S. Stone
Stone & Magnanini, LLP
Email: awagner@stonemagnalaw.com
Email: CRendell@stonemagnalaw.com
Email: dstone@stonemagnalaw.com
Attorney For: Defendants David P. Gerstman, Janet Gerstman

Andrea J. Robinson
George W. Shuster
Wilmer Cutler Pickering Hale and Dorr LLP
Email: andrea.robinson@wilmerhale.com
Email: george.shuster@wilmerhale.com
Attorney For: SNS Bank N.V., SNS Global Custody B.V.

Andrew J. Ehrlich
Brette Tannenbaum
Caitlin Grusauskas
Paul, Weiss, Rifkind, Wharton & Garrison LLP
Email: aehrlich@paulweiss.com
Email: btannenbaum@paulweiss.com
Email: cgrusauskas@paulweiss.com

Attorney For: Andrew H. Madoff, individually and as Executor of the Estate of Mark D. Madoff, The Estate of Mark D. Madoff

Angelina E. Lim, Esq.
Johnson, Pope, Bokor, Ruppel & Burns, P.A.
Email: angelinal@jpfirm.com
Attorney For: Anchor Holdings, LLC

Anna Hadjikow
George Brunelle, Esq.
Brunelle & Hadjikow, P.C.
Email: ahadjikow@brunellelaw.com; brunellelaw@gmail.com
Email: gbrunelle@brunellelaw.com; brunellelaw@gmail.com
Attorney For: Alan D. Garfield, Barry E. Kaufman, BK Interest, LLC, Erin M. Hellberg, James H. Cohen, Marion Tallering-Garfield, Morrie Abramson, Robyn Berniker, The James H. Cohen Special Trust, The Marian Cohen 2001 Residence Trust

Arthur J. Steinberg
Kristi E. Jacques
Richard A. Cirillo
King & Spalding LLP
Email: asteinberg@kslaw.com
Email: kjacques@kslaw.com
Email: rcirillo@kslaw.com
Attorney For: Lemanica SICAV-SIF, National Bank of Kuwait, S.A.K. ("NBK"), NBK Banque Privée and counsel for the Pascucci Family

Barry G. Sher
Jodi Aileen Kleinick
Mor Wetzler
Paul Hastings LLP
Email: barrysher@paulhastings.com
Email: jodikleinick@paulhastings.com
Email: morwetzler@paulhastings.com
Attorney For: Carlo Grosso, Federico Ceretti, FIM Advisors, LLP, FIM Limited

Barry R. Lax.
Brian J. Neville
Lax & Neville, LLP
Email: blax@laxneville.com
Email: bneville@laxneville.com
Attorney For: PJFN Investors LP, Rose Less

Bennette D. Kramer
Schlam Stone & Dolan LLP
Email: bdk@schlamstone.com
Attorney For: Belfer Two Corporation

Brad N. Friedman, Esq.

Milberg LLP

Email: bfriedman@milberg.com

Attorney For: Blumenthal & Associates Florida General Partnership, Gerald Blumenthal, Judith Rock Goldman, June Pollack, Ruth E. Goldstein, The Horowitz Family Trust, The Unofficial Committee of Certain Claim Holders

Brenda R. Sharton

Daniel M. Glosband

David J. Apfel

Goodwin Procter LLP

Email: bsharton@goodwinprocter.com

Email: dglosband@goodwinprocter.com

Email: dapfel@goodwinprocter.com

Attorney For: Ellenjoy Fields, Jane L. O'Connor as Trustee of the Jane O'Connor Living Trust, Jeffrey A. Berman, Michael C. Lesser, Norman E. Lesser Rev. 11/97 Rev. Trust, Paula E. Lesser 11/97 Rev. Trust, Russell deLucia

Brendan M. Scott

Klestadt Winters Jureller Southard & Stevens, LLP

Email: bscott@klestadt.com

Attorney For: Brendan M. Scott

Brett S. Moore

Porzio, Bromberg & Newman, P.C.,

Email: bsmoore@pbnlaw.com

Attorney For: Alain Rukavina, Court Appointed Liquidators for LuxAlpha Sicav and Luxembourg Investment Fund, Paul Laplume

Bryan Ha

Richard E. Signorelli

Law Office of Richard E. Signorelli

Email: bhanyc@gmail.com

Email: rsignorelli@nycLITIGATOR.com; richardsignorelli@gmail.com

Attorney For: Richard E. Signorelli

Carmine D. Boccuzzi

Cleary Gottlieb Steen & Hamilton LLP

Email: cboccuzzi@cgsh.com

Attorney For: Citibank North America, Inc., Citibank, N.A., Citigroup Global Markets Limited

Carol A. Glick

Richard J. McCord

Certilman, Balin, Adler & Hyman LLP

Email: cglick@certilmanbalin.com

Email: rmccord@certilmanbalin.com

Attorney For: Alyssa Beth Certilman, Bernard Certilman, Clayre Hulsh Haft, Morton L. Certilman and Joyce Certilman

Carole Neville

Dentons US LLP

Email: carole.neville@dentons.com

Attorney For: SNR Customers

Charles C. Platt

Wilmer Cutler Pickering Hale and Dorr LLP

Email: charles.platt@wilmerhale.com

Attorney For: BSI AG

Chester Salomon
Becker, Glynn, Muffly, Chassin & Hosinski LLP
Email: csalomon@beckerglynn.com
Attorney For: SBM Investments, LLP, Weithorn/Casper Associated for Selected Holdings LLC

Dana M. Seshens
Karen E. Wagner
Davis Polk & Wardwell LLP
Email: dana.seshens@davispolk.com
Email: karen.wagner@davispolk.com
Attorney For: Sterling Equities Associates and Certain Affiliates

Daniel Holzman
Rex Lee
Robert S Loigman
Shusheel Kirpalani
Quinn Emanuel Urquhart & Sullivan, LLP
Email: danielholzman@quinnemanuel.com
Email: rexlee@quinnemanuel.com
Email: robertloigman@quinnemanuel.com
Email: susheelkirpalani@quinnemanuel.com
Attorney For: Kingate Euro Fund Ltd., Kingate Global Fund Ltd., Kingate Management Limited, KML Asset Management LLC

David A. Kotler
Dechert LLP
Email: david.kotler@dechert.com
Attorney For: Defendant Oppenheimer Acquisition Corp.

David J. Molton
Brown Rudnick LLP
Email: dmolton@brownrudnick.com
Email: emolino@brownrudnick.com
Attorney For: Kenneth M. Kryas and Christopher D. Stride as Liquidators of and for Fairfield Sentry Limited

David B. Bernfeld
Jeffrey L. Bernfeld
Bernfeld, DeMatteo & Bernfeld, LLP
Email: davidbernfeld@bernfeld-dematteo.com
Email: jeffreybernfeld@bernfeld-dematteo.com
Attorney For: Dr. Michael Schur, Mrs. Edith A. Schur

David Bolton
David Bolton, P.C.
Email: david@dboltonpc.com
Attorney For: David Bolton

David S. Golub
Silver Golub & Teitel, LLP
Email: dgolub@sgtlaw.com
Attorney For: Alexander Rabinovich, Arnold Kohn, Daniel L. Davis, Individually and as parent of H.D.D., Eric Rausher, Frank S. Katz, Howard Pomerantz, Jason M. Rausher, Marcia B Fitzmaurice, Maria Rabinovich, Maria Shuster, Marsha H. Rausher, Melissa Doron, Mitchell J. Rausher, Natasha Jane Rabinovich, P.A. Retirement Plan, parent of A.S.D., Paula S. Katz, Peggy Kohn (Arnold Kohn Executor of Peggy Kohn Estate), Richard Abramowitz & Pomerantz, Rita S. Katz (n/k/a Rita Starr Katz Davey), Robin S. Abramowitz, Samuel D. Davis, Theresa A. Wolfe, Thomas R. Fitzmaurice, Traci D. Davis, Trustees Richard Abramowitz and Howard L. Pomerantz, Vladimir Rabinovich, Wendy Sager Pomerantz

David Y. Livshiz
Freshfields Bruckhaus Deringer US LLP
Email: david.livshiz@freshfields.com
Attorney For: Tensyr Limited

Deirdre Norton Hykal
Willkie Farr & Gallagher LLP
Email: dhykal@willkie.com
Attorney For: Deirdre Norton Hykal

Douglas R. Hirsch
Sadis & Goldberg LLP
Email: dhirsch@sglawyers.com
Attorney For: Douglas R. Hirsch

Elise S. Frejka
Frejka PLLC
Email: EFrejka@FREJKA.com
Attorney For: Elise Scherr Frejka

Eric B. Levine
Wolf Haldenstein Adler Freeman & Herz LLP
Email: levine@whafh.com
Attorney For: Nephrology Associates P.C. Pension Plan

Eric L. Lewis, Esq.
Baach Robinson & Lewis PLLC
Email: eric.lewis@baachrobinson.com
Attorney For: Andrew Laurence Hosking, Mark Richard Byers, Stephen John Akers

Erin Joyce Letey
Joseph E. Shickich, Jr.
Riddell Williams P.S.
Email: eletey@riddellwilliams.com
Email: jshickich@riddellwilliams.com
Attorney For: Microsoft Corporation and Microsoft Licensing, GP (collectively, "Microsoft")

Ernest Edward Badway
Fox Rothschild LLP
Email: ebadway@foxrothschild.com
Attorney For: Iris Schaum

Fletcher W. Strong
William F. Dahill
Wollmuth Maher & Deutsch LLP
Email: fstrong@wmd-law.com
Email: wdahill@wmd-law.com
Attorney For: Robert F. Weinberg

Frank F. McGinn
Bartlett Hackett Feinberg P.C.
Email: ffm@bostonbusinesslaw.com
Attorney For: Iron Mountain Information Management, Inc.

Fred H. Perkins
Michael Lago, Esq.
Robert K. Dakis
Morrison Cohen LLP
Email: fhperkins@morrisoncohen.com
Email: bankruptcy@morrisoncohen.com
Email: rdakis@morrisoncohen.com
Attorney For: Customer Claimant David Silver

Fred W. Reinke
Mayer Brown LLP
Email: freinke@mayerbrown.com
Attorney For: AXA Private Management, Fondauto Fondo de Pensiones, SA, Mutua Madrilena Automovilista Ramo de vida

Gary S. Lee
Morrison & Foerster LLP
Email: glee@mofo.com
Attorney For: Gary S. Lee

Gary Woodfield
Haile, Shaw & Pfaffenberger, P.A.
Email: gwoodfield@haileshaw.com
Attorney For: Gary Woodfield

George R. Hirsch
Sills Cummis & Gross P.C.
Email: ghirsch@sillscummis.com
Attorney For: George R. Hirsch

Glenn P. Warmuth
Paula J. Warmuth
Stim & Warmuth, P.C.
Email: gpw@stim-warmuth.com
Email: pjw@stim-warmuth.com
Attorney For: Creditors, Michael Most and Marjorie Most

Gregory M. Dexter
Chaitman LLP
Email: gdexter@chaitmanllp.com
Attorney For: Aaron Blecker

Harold D. Jones
Jones & Schwartz, P.C.
Email: hjones@jonesschwartz.com
Attorney For: Harold D. Jones

Helen Davis Chaitman
Chaitman LLP
Email: hchaitman@chaitmanllp.com
Attorney For: Marsha Peshkin et al.

Howard Kleinhendler
Wachtel Missry LLP
Email: hkleinhendler@wmlp.com
Attorney For: Rosenman Family LLC

James H. Hulme
Joshua Fowkes
Arent Fox LLP
Email: hulme.james@arentfox.com
Email: fowkes.joshua@arentfox.com
Attorney For: 1776 K Street Associates Limited Partnership, Albert H. Small, Bernard S. Gewirz, Carl S. Gewirz, Clarice R. Smith, Edward H. Kaplan, Eleven Eighteen Limited Partnership, Estate of Robert H. Smith, Irene R. Kaplan, Jerome A. Kaplan, Marjet LLC, Robert H. Smith Revocable Trust, Robert P. Kogod

Jennifer L. Young
Matthew Gluck, Esq.
Sanford P. Dumain, Esq.
Milberg LLP
Email: jyoung@milberg.com
Email: mgluck@milberg.com
Email: sdumain@milberg.com
Attorney For: Blumenthal & Associates Florida General Partnership, Gerals Blumenthal, Judith Rock Goldman, June Pollack, Ruth E. Goldstein, The Horowitz Family Trust, The Unofficial Committee of Certain Claim Holders

James M. Ringer, Esq.
Stuart I. Rich, Esq.
Meister Seelig & Fein LLP
Email: jmr@msf-law.com
Email: sir@msf-law.com
Attorney For: Jasper Investors Group LLC ("Jasper")

Jeremy A. Mellitz
Withers Bergman, LLP
Email: Jeremy.Mellitz@withers.us.com
Attorney For: Von Rautenkranz Nachfolger Special Investments LLC

Joel L. Herz
Law Offices of Joel L. Herz
Email: joel@joelherz.com
Attorney For: Samdia Family, LP

John Lavin
Blount & Lavin, P.C.
Email: jlavin@blountlavin.com
Attorney For: John J. Lavin

Joshua A. Levine, Esq.
Simpson Thacher & Barlett LLP
Email: jlevine@stblaw.com
Attorney For: Spring Mountain Capital, LP

Judith L. Spanier, Esq.
Abbey Spanier Rodd & Abrams, LLP
Email: jspanier@abbeyspanier.com
Attorney For: ELEM/Youth in Distress Israel Inc. ("ELEM")

Kelly A. Librera
Seth C. Farber
Winston & Strawn LLP
Email: klibrera@winston.com
Email: sfarber@winston.com
Attorney For: Ariana Victor, Ellen G. Victor, holder of Bernard L. Madoff Investment Securities LLC Accounts
1ZA128-3 and 1ZA128-40, Justin Victor Baadarani, Leila Victor Baadarani, Shosharma Remark Victor

Laura K. Clinton
Baker & McKenzie LLP
Email: laura.clinton@bakermckenzie.com
Attorney For: Laura K. Clinton

Lindsay M. Weber
Quinn Emanuel Urquhart & Sullivan, LLP
Email: lindsayweber@quinnemanuel.com
Attorney For: Kingate Euro Fund Ltd., Kingate Global Fund Ltd.

Marcy Ressler Harris
Schulte, Roth & Zabel LLP
Email: marcy.harris@srz.com
Attorney For: The Pati H. Gerber Defendants

Marianna Udem
ASK, LLP
Email: mudem@askllp.com
Attorney For: Marianna Udem

Mark S. Cohen
Cohen & Gresser LLP
Email: mcohen@cohengresser.com
Attorney For: Mark S. Cohen

Mark S. Mulholland
Thomas Telesca
Ruskin Moscou Faltischek, P.C.
Email: mmulholland@rmfpc.com
Email: ttelesca@rmfpc.com
Attorney For: DeMatteis FLP Assets, Irwin Kellner ("Kellner"), The 2001 Frederick DeMatteis Revocable Trust

Marsha Torn, Esq.
Calabrese and Torn, Attorneys at Law
Email: mcalabrese@earthlink.net
Attorney For: Lawrence Torn

Marshall R. King
Gibson Dunn
Email: mking@gibsondunn.com
Attorney For: Marshall R. King

Martin H. Bodian
Bodian & Bodian, LLP
Email: mhbodian@gmail.com
Attorney For: Linda Polatsch

Matthew a. Jupillas
Milberg LLP
Email: mkupillas@milberg.com
Attorney For: June Pollack

Max Folkenflik
Folkenflik & McGerity
Email: max@fmlaw.net
Attorney For: Allan R. Tessler, in his capacity as Trustee of the CRS Revocable Trust, Constance R. Sisler, individually, and in her capacity as Settlor and Trustee of the CRS Revocable Trust, CRS Revocable Trust, Edith G. Sisler, Joyce C. Auerbach Revocable Trust, Robert Auerbach Revocable Trust, Robert Auerbach, individually, Robert S. Bernstein, S. James Coppersmith Charitable Remainder Unitrust

Max Folkenflik
Folkenflik & McGerity
Email: max@fmlaw.net
Attorney For: Anna Kedersha, as parent of A.K, Antona G Wilson, Betty Tarr, Bonnie A Johnson, Individually and as parent of D.C.J., Carol P. Dargan, Cindy J Schacht, Cory D Johnson, Crescenzio J Boccanfuso, Cynthia Schrank Kane, David C Johnson, Diane C. Backus, Diane T. Levin, Dominick F. Boccanfuso, Douglas H. Johnson, Eugene G. Laychak, Jr., Everett L. Dargan, Gary S. Davis, individually and as parent of S.W.D. and J.F.D., Gerald A Wilson, Giuseppa A Boccanfuso, Giuseppe C. Basili, Grace A. Nash, Harold Murtha, Trustee of Murtha Enterprises, Inc. Profit-Sharing Plan, Jacqueline A Johnson, Jaime R Johnson, Jing W. Davis (now known as Amy Davis), Joanne Verses, Joyce C. Auerbach, individually, as Trustee of the Robert Auerbach Revocable Trust, and as Trustee of the Joyce C. Auerbach Revocable Trust, Jozef Kaczynski, Justin Kane, Linda Laychak, Madeline E Corish Estate, Margaret Pace, Margherita M. Basili, Mary Zarra, as parent of A.Z. and A.Z., Michael T. Nash, Midlands Surgical Associates, PA Profit Sharing Plan, parent of J.K.S, parent of K.H.S, parent of N.A.S., Patti E Schacht, Robert Levin, Shirley B. Sklar, Sol Davis, individually and as Trustee of the Sol Davis Retirement Plan, Sophia B Freitag, Steven E. Sklar, Thomas H. Nash, Trustee of Margherita M. Basili Retirement Plan and individually, William Sklar, William Sklar, Trustee of Pacific Plumbing and Heating Supply Company Profit-Sharing Plan, WR Johnson Co. Pension and Profit Sharing Plan

Michael I. Goldberg
Akerman LLP
Email: michael.goldberg@akerman.com
Attorney For: Michael I. Goldberg

Michael S. Pollok
Marvin and Marvin, PLLC
Email: mpollok@marvinandmarvin.com
Attorney For: Alan Hayes, Wendy Wolosoff-Hayes

Michael V. Blumenthal
Thompson & Knight LLP
Email: Michael.Blumenthal@tklaw.com
Attorney For: Michael V. Blumenthal

Michael V. Ciresi
Ciresi Conlin LLP
Email: MVC@CiresiConlin.com
Attorney For: Michael V. Ciresi

Nancy L. Fineman
Cotchett, Pitre & McCarthy
Email: nfineman@cpmlegal.com; lconcepcion@cpmlegal.com
Attorney For: Daniel Ryan, Donna M. McBride, Doris Greenberg, Jay Wexler, Matthew Greenberg, The Estate of Leon Greenberg, Theresa Ryan, Walter Greenberg

Neal S. Mann c/o Eric T. Schneiderman
The New York State Department of Taxation & Finance
Email: neal.mann@oag.state.ny.us
Attorney For: New York State Education Department.

Parvin K. Aminolroaya
Stephen A. Weiss
Seeger Weiss LLP
Email: paminolroaya@seegerweiss.com
Email: sweiss@seegerweiss.com
Attorney For: Barbara J. Weiss, Barbara Schlossberg, Bernard Seldon, Leslie Weiss and Gary M. Weiss, Lewis Franck, Marilyn Cohn Gross, Melvyn I. Weiss, Stephen A. Weiss, The M & B Weiss Family Limited Partnership of 1996 c/o Melvyn I. Weiss

Patricia Heer Piskorski
Paul D. Moore
Stephen M. Honig
Duane Morris LLP
Email: phheer@duanemorris.com
Email: PDMoore@duanemorris.com
Email: smhonig@duanemorris.com
Attorney For: Eleanore C. Unflat, Eleanore C. Unflat, in her capacity as co- trustee of the Eleanore C. Unflat Living Trust, Magnus A. Unflat, Magnus A. Unflat, in his capacity as co-trustee of the Eleanore C. Unflat Living Trust, the Eleanore C. Unflat Living Trust

Peter N. Wang
Foley & Lardner LLP
Email: pwang@foley.com
Attorney For: Orthopaedic Specialty Group, P.C. Defined Contribution Pension Plan Participants

Richard A. Kirby
Baker & McKenzie LLP
Email: Richard.Kirby@bakermckenzie.com
Attorney For: Richard A. Kirby

Richard F. Schwed
Shearman & Sterling LLP
Email: rschwed@shearman.com
Attorney For: Carl J. Shapiro et al., Harold S. Miller Trust Dated 12/4/64 FBO Elaine Miller, Lilfam LLC, Lilyan Berkowitz Revocable Trust Dated 11/3/95, Wellesley Capital Management

Richard G. Haddad
Otterbourg P.C.
Email: Rhaddad@OSHR.com
Attorney For: Richard G. Haddad

Richard L. Spinogatti
Proskauer Rose LLP
Email: rspinogatti@proskauer.com
Attorney For: Richard L. Spinogatti

Richard P. Galler
The Law Office of Richard P. Galler
Email: richard@kgalaw.com
Attorney For: Richard Galler

Richard Yeskoo
Yeskoo Hogan & Tamlyn LLP
Email: Yeskoo@yeskoolaw.com
Attorney For: Carl T. Fisher, Joan L. Fisher, The Trust U/A VIII of the Will of Gladys C. Luria F/B/O Carl T. Fisher

Robert J. Kaplan
Law Office of Robert J. Kaplan
Email: lawkap@aol.com
Attorney For: Michael W. Sonnenfeldt, MUUS Independence Fund LP

Robert A. Abrams
Steven H. Newman
Katsky Korins LLP
Email: rabrams@katskykorins.com
Email: snewman@katskykorins.com
Attorney For: David Cash, Estate of Richard L. Cash, Freda B. Epstein, Freda Epstein Revocable Trust, Gladys Cash, Gladys Cash and Cynthia J. Gardstein, James H. Cash, Jennifer Spring McPherson, Jonathan Cash, Richard L. Cash Declaration of Trust Dated September 19, 1994, Richard Spring, S. H. & Helen R. Scheuer Family Foundation, The Jeanne T. Spring Trust, The Spring Family Trust

Robert S. Horwitz
Conroy, Simberg, Ganon, Krevans, Abel, Lurvey, Morrow & Schefer, P.A.
Email: rhorwitz@conroysimberg.com; eservicewpb@conroysimberg.com
Attorney For: Andrew C. Sankin

Robert William Yalen
Assistant United States Attorney for the Southern District of New York
Email: robert.yalen@usdoj.gov
Attorney For: Attorney for the United States of America

Russell M. Yankwitt
Yankwitt & Associates LLC
Email: russell@yankwitt.com
Attorney For: Carol Rosen

Sanford Rosen
Rosen & Associates, P.C.
Email: srosen@rosenpc.com
Attorney For: Amy Beth Smith, David A. Schustack, Judith S. Schustack, Robert J. Schustack, Shirley Schustack Conrad

Schuyler D. Geller
Bellows & Bellows, P.C.
Email: sgeller@bellowsllaw.com
Attorney For: Counsel for Brian H. Gerber

Scott Reynolds
Chaffetz Lindsey LLP
Email: scott.reynolds@chaffetzlindsey.com
Attorney For: Scott W. Reynolds

Sedgwick M. Jeanite, Esq.
White and Williams LLP
Email: jeanites@whiteandwilliams.com
Attorney For: Fabio Conti

Seth L. Rosenberg
Clayman & Rosenberg LLP
Email: rosenberg@clayro.com
Attorney For: Seth L. Rosenberg

Shannon Scott
Steven R. Schlesinger
Jaspan Schlesinger LLP
Email: sscott@jaspanllp.com
Email: sschlesinger@jaspanllp.com
Attorney For: Amy Joel, Amy Luria Partners LLC, Andrew Samuels, David Richman, Estate of Richard A. Luria, Janet Jaffin Dispositive Trust and Janet Jaffin and Milton Cooper as Trustees, Jay Rosen Executors, Patricia Samuels, Peter Zutty, Robert Luria Partners, Samuels Family LTD Partnership

Shawn M. Christianson, Esq.
Buchalter Nemer, A Professional Corporation
Email: schristianson@buchalter.com
Attorney For: Oracle Credit Corporation, Oracle USA, Inc. ("Oracle")

Stephen Fishbein
Shearman & Sterling LLP
Email: sfishbein@shearman.com
Attorney For: Carl J. Shapiro et al.

Steven Paradise
Richards Kibbe & Orbe, LLP
Email: sparadise@rkollp.com
Attorney For: Steven Paradise

Steven Storch
Storch Amini & Munves PC
Email: sstorch@samlegal.com
Attorney For: Alyse Joel Klufer as Trustee of the Robert and Alyse Klufer Family Trust "A", Alyse Klufer, individually and in her capacity as trustee of the Trust Under Article Fourth U/W/O Robert E. Klufer, Damien Cave, Elisabeth Klufer, Elisabeth Klufer, in her capacity as trustee of the Trust Under Article Fourth U/W/O Robert E. Klufer, Jane Shrage, Maxwell Greengrass, Michael Shrage, Nancy Greengrass, Natalie Greengrass, PJ Administrator LLC, Robert and Alyse Klufer Family Trust "A", Trust Under Article Fourth U/W/O Robert E. Klufer

Timothy A. Valliere
Smith Valliere PLLC
Email: tvalliere@svlaw.com
Attorney For: Timothy A. Valliere

Tony Miodonka
Finn Dixon & Herling LLP
Email: tmiodonka@fdh.com
Attorney For: Tony Miodonka

Vivian R. Drohan
Drohan Lee LLP
Email: vdrohan@dlkny.com
Attorney For: Vivian R. Drohan

Will R. Tansey
Ravich Meyer
Email: wrtansey@ravichmeyer.com
Attorney For: Will R. Tansey

William A. Habib, Esq.
Habib Law Associates, LLC
Email: wahabib@verizon.net
Attorney For: Anthony F. Russo

Contact	Address1	Address2	City	State	ZIP	Address Source
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Milberg LLP	Jonathan M. Landers	One Pennsylvania Plaza, 48th Floor	New York	NY	10119	Counsel
Seeger Weiss LLP	Stephen A. Weiss/Parvin Aminolroaya	77 Water Street, 26th Floor	New York	NY	10005	Counsel